



STATE OF NEVADA
DEPARTMENT OF TAXATION

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MEMORANDUM

Date: March 30, 2023
To: All County Assessors
All County Treasurers
From: Jeffrey Mitchell, Deputy Director
Excise & Local Government Services
CC: Division Executive Boards – Local Government Finance Section
Subject: Fair Market Rent Tables (with and without tenant-paid utilities)

Please find attached tables of fair market rents to be used in determining whether rental properties are eligible for the 3% tax cap abatement pursuant to NRS 361.4724. Table I lists the HUD fair market rents with tenant-paid utilities included for all counties. Tables II (Clark County), III (Northern Nevada except Washoe), and IV (Washoe County) list the fair market rents with the standard utility allowance deducted. Use the appropriate table for your county. These tables may be found on the Department's website at <http://tax.nv.gov/LocalGovt/PolicyPub/ArchiveFiles/FairMarketRents/>

NRS 361.4724 requires a comparison of the rents collected from a rental property to the fair market rent for the county in which the dwelling is located, as most recently published by the Department of Housing and Urban Development (HUD). In calculating the attached tables, the Department started with the 2023 Fair Market Rent, which may be found at <http://www.huduser.org/datasets/fmr.html>.

NAC 361.607(3)(b) requires the Department to also notify the assessors of the amount of applicable utility allowances as reported by the appropriate Nevada regional housing authority to HUD. The regulations state that the County Assessor shall use either the typical utility allowance determined by the Department or a utility allowance based on the information from the appropriate regional housing authority.

For purposes of developing Tables II, III, and IV: 2023 Final Fair Market Rents Excluding Housing Authority Standard Allowance, we used information from the following housing authorities:

Authority

Southern Nevada Regional Housing Authority
Nevada Rural Housing Authority
Reno Housing Authority

For Use In

Clark County
For all counties except Clark and Washoe
Washoe County

Except for the Reno Housing Authority, the information collected includes a utility allowance for the following:

- Heating
- Air Conditioning
- Cooking
- Other electric lighting, refrigeration
- Water Heating
- Base Charges
- Water, Sewer
- Trash Collection

These Authorities also collected information about different types of utility services, i.e., heating, cooking, and water heating, the delivery system could be natural gas, bottled gas, electric, or oil. The Department generally selected the natural gas option for heating and electricity for cooking. The Department used the natural gas option for water heating. There was also an option of selecting air conditioning or a swamp cooler, and the Department selected air conditioning. Finally, information was available for both single-family residences and apartments. The Department selected single-family residences as the basis for the standard utility allowance listed at the top of Tables II, III, and IV. The Reno Housing Authority no longer reports detailed utility allowances but instead reports a gross allowance based on an “average usage” study. Reno Housing Authority also does not include water, sewer, or trash removal.

In general, the Department recommends you use Tables II, III, and IV with the typical utility allowance. In the case of appeals or special requests, more specific information from these housing authorities, or other housing authorities, may be useful. Please advise the Department if you wish to have the individual regional housing authority schedules, and we can send a copy to you.

If you would like more information on the fair market rents and standard utility allowance, please call Cheryl Erskine, cerskine@tax.state.nv.us at (775) 684-2038.

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TABLE II - CLARK COUNTY

FISCAL YEAR 2023 FINAL FAIR MARKET RENTS

EXCLUDING HOUSING AUTHORITY STANDARD UTILITY ALLOWANCE - CLARK COUNTY

Standard Utility Allowance	\$ 137.00	\$ 183.00	\$ 197.00	\$ 232.00	\$ 268.00	\$ 304.00	\$ 93.00
COUNTY	FMR SINGLE ROOM	FMR 0 BEDROOM	FMR 1 BEDROOM	FMR 2 BEDROOM	FMR 3 BEDROOM	FMR 4 BEDROOM	FMR MOBILE HOME SPACE
Clark County	\$ 648.00	\$ 863.00	\$ 1,015.00	\$ 1,225.00	\$ 1,803.00	\$ 2,160.00	\$ 490.00

NOTES: ADD 15% FOR EACH BEDROOM ABOVE 4
 MOBILE HOME SPACE = 40% OF 2 BEDROOM FMR
 SINGLE OCCUPANCY ROOMS = 75% OF 0 BEDROOM (STUDIO) FMR

Updated: 3/1/2023

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TABLE III - NORTHERN NEVADA

FISCAL YEAR 2023 FINAL FAIR MARKET RENTS

EXCLUDING HOUSING AUTHORITY STANDARD UTILITY ALLOWANCE - NORTHERN NEVADA

Standard Utility Allowance	\$ 155.00	\$ 207.00	\$ 224.00	\$ 260.00	\$ 297.00	\$ 333.00	\$ 104.00
COUNTY	FMR SINGLE ROOM	FMR 0 BEDROOM	FMR 1 BEDROOM	FMR 2 BEDROOM	FMR 3 BEDROOM	FMR 4 BEDROOM	FMR MOBILE HOME SPACE
Carson City	\$ 483.00	\$ 644.00	\$ 756.00	\$ 1,013.00	\$ 1,512.00	\$ 1,835.00	\$ 405.00
Churchill County	\$ 375.00	\$ 500.00	\$ 600.00	\$ 798.00	\$ 1,207.00	\$ 1,469.00	\$ 319.00
Douglas County	\$ 508.00	\$ 677.00	\$ 856.00	\$ 1,040.00	\$ 1,551.00	\$ 1,627.00	\$ 416.00
Elko County	\$ 497.00	\$ 662.00	\$ 767.00	\$ 1,040.00	\$ 1,452.00	\$ 1,489.00	\$ 416.00
Esmeralda County	\$ 351.00	\$ 468.00	\$ 543.00	\$ 749.00	\$ 1,130.00	\$ 1,330.00	\$ 300.00
Eureka County	\$ 405.00	\$ 539.00	\$ 624.00	\$ 856.00	\$ 1,282.00	\$ 1,506.00	\$ 342.00
Humboldt County	\$ 423.00	\$ 563.00	\$ 677.00	\$ 892.00	\$ 1,105.00	\$ 1,565.00	\$ 357.00
Lander County	\$ 405.00	\$ 539.00	\$ 624.00	\$ 856.00	\$ 1,282.00	\$ 1,506.00	\$ 342.00
Lincoln County	\$ 308.00	\$ 410.00	\$ 477.00	\$ 663.00	\$ 1,009.00	\$ 1,188.00	\$ 265.00
Lyon County	\$ 471.00	\$ 627.00	\$ 702.00	\$ 837.00	\$ 1,262.00	\$ 1,536.00	\$ 335.00
Mineral County	\$ 405.00	\$ 539.00	\$ 624.00	\$ 856.00	\$ 1,282.00	\$ 1,506.00	\$ 342.00
Nye County	\$ 380.00	\$ 506.00	\$ 586.00	\$ 806.00	\$ 1,105.00	\$ 1,209.00	\$ 322.00
Pershing County	\$ 324.00	\$ 431.00	\$ 516.00	\$ 694.00	\$ 1,041.00	\$ 1,239.00	\$ 278.00
Storey County	\$ 640.00	\$ 853.00	\$ 1,032.00	\$ 1,325.00	\$ 1,956.00	\$ 2,367.00	\$ 530.00
White Pine County	\$ 414.00	\$ 551.00	\$ 637.00	\$ 873.00	\$ 1,138.00	\$ 1,534.00	\$ 349.00

NOTES: ADD 15% FOR EACH BEDROOM ABOVE 4

Updated: 3/1/2023

MOBILE HOME SPACE = 40% OF 2 BEDROOM FMR

SINGLE OCCUPANCY ROOMS = 75% OF 0 BEDROOM (STUDIO) FMR

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TABLE IV - WASHOE COUNTY

FISCAL YEAR 2023 FINAL FAIR MARKET RENTS

EXCLUDING HOUSING AUTHORITY STANDARD UTILITY ALLOWANCE - WASHOE COUNTY

Standard Utility Allowance	\$ 51.00	\$ 68.00	\$ 72.00	\$ 85.00	\$ 109.00	\$ 118.00	\$ 34.00
COUNTY	FMR SINGLE ROOM	FMR 0 BEDROOM	FMR 1 BEDROOM	FMR 2 BEDROOM	FMR 3 BEDROOM	FMR 4 BEDROOM	FMR MOBILE HOME SPACE
Washoe County	\$ 744.00	\$ 992.00	\$ 1,184.00	\$ 1,500.00	\$ 2,144.00	\$ 2,582.00	\$ 600.00

NOTES: ADD 15% FOR EACH BEDROOM ABOVE 4 Updated: 3/1/2023
 MOBILE HOME SPACE = 40% OF 2 BEDROOM FMR
 SINGLE OCCUPANCY ROOMS = 75% OF 0 BEDROOM (STUDIO) FMR
 UTILITY ALLOWANCES FOR WASHOE DO NOT INCLUDE WATER, SEWER OR TRASH REMOVAL

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TABLE I - HUD USERS

(Policy Development and Research Information Page)

FISCAL YEAR 2023 FINAL FAIR MARKET RENTS

INCLUDING TENANT PAID UTILITIES

EFFECTIVE: April 1, 2023

COUNTY	FMR SINGLE ROOM	FMR 0 BEDROOM	FMR 1 BEDROOM	FMR 2 BEDROOM	FMR 3 BEDROOM	FMR 4 BEDROOM	FMR MOBILE HOME SPACE
Carson City	\$ 638.00	851.00	980.00	1,273.00	1,809.00	2,168.00	\$ 509.00
Churchill County	530.00	707.00	824.00	1,058.00	1,504.00	1,802.00	423.00
Clark County	785.00	1,046.00	1,212.00	1,457.00	2,071.00	2,464.00	583.00
Douglas County	663.00	884.00	1,080.00	1,300.00	1,848.00	1,960.00	520.00
Elko County	652.00	869.00	991.00	1,300.00	1,749.00	1,822.00	520.00
Esmeralda County	506.00	675.00	767.00	1,009.00	1,427.00	1,663.00	404.00
Eureka County	560.00	746.00	848.00	1,116.00	1,579.00	1,839.00	446.00
Humboldt County	578.00	770.00	901.00	1,152.00	1,402.00	1,898.00	461.00
Lander County	560.00	746.00	848.00	1,116.00	1,579.00	1,839.00	446.00
Lincoln County	463.00	617.00	701.00	923.00	1,306.00	1,521.00	369.00
Lyon County	626.00	834.00	926.00	1,097.00	1,559.00	1,869.00	439.00
Mineral County	560.00	746.00	848.00	1,116.00	1,579.00	1,839.00	446.00
Nye County	535.00	713.00	810.00	1,066.00	1,402.00	1,542.00	426.00
Pershing County	479.00	638.00	740.00	954.00	1,338.00	1,572.00	382.00
Storey County	795.00	1,060.00	1,256.00	1,585.00	2,253.00	2,700.00	634.00
Washoe County	795.00	1,060.00	1,256.00	1,585.00	2,253.00	2,700.00	634.00
White Pine County	569.00	758.00	861.00	1,133.00	1,435.00	1,867.00	453.00

SOURCES: [HUD USER - Datasets: Fair Market Rents](#)

Updated: 3/1/2023

NOTES: ADD 15% FOR EACH BEDROOM ABOVE 4

MOBILE HOME SPACE = 40% OF 2 BEDROOM FMR

SINGLE OCCUPANCY ROOMS = 75% OF 0 BEDROOM (STUDIO) FMR